

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

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SUBJECT

Delegated Audit Authority

PURPOSE

To specify applicable policies and procedures relating to the Delegated Audit Authority Program.

AUTHORITATIVE REFERENCE

K.S.A. 75-3728

GENERAL INFORMATION

The Delegated Audit Program allows agencies with approved internal controls to locally authorize payments of less than \$1,000/\$2,000. Accounts and Reports will perform an annual review of a sample of those transactions. Agencies must retain the original signed payment voucher (DA approved form) in their files. Instead of sending the hard copy voucher to Audit Services for review and approval, the pre-audit and release functions are performed at the agency level. Also, agencies must enter vouchers either using electronic datasets or the STARS online voucher entry function.

The Delegated Audit Authority Procedures document provides comprehensive guidance regarding the preparation and processing of Delegated Audit Authority vouchers and information regarding participation in the program. The Procedures document may be accessed at <http://da.state.ks.us/ar/genacct/audit/delegated03.htm>.

PROCEDURES

None

CONTACT SOURCES

Agency questions regarding the Delegated Audit Authority Program should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Audit Services Team